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8 UNITED STATES DISTRICT COURT
9 EASTERN DISTRICT OF CALIFORNIA
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12 JOANNE R. SCHEAFNOCKER,

13 Plaintiff,

CIV. S-05-2002 DFL PAN PS

14 v.

15 COMMISSIONER OF INTERNAL REVENUE
16 SERVICE,

ORDER

17 Defendant.
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19 On October 4, 2005, plaintiff paid the filing fee and
20 filed a complaint alleging defendant IRS denied her due process
21 in seizing the proceeds of a certificate of deposit plaintiff
22 held jointly with her ex-husband for purposes of child support.

23 On October 17, 2005, plaintiff filed a return
24 demonstrating service of process upon "Christian A. Speck,
25 General Attorney" at the IRS office in Sacramento.

26 Service of process upon an agency of the United States

1 is governed by Fed. R. Civ. P. 4(i)(2)(A), which requires
2 "serving the United States in the manner prescribed by Rule
3 4(i)(1) and by also sending a copy of the summons and complaint
4 by registered or certified mail to the . . . agency." Fed. R.
5 Civ. P. 4(i)(1) provides in pertinent part:

6 (1) Service of process upon the United States shall be
7 effected (A) by delivering a copy of the summons and of the
8 complaint to the United States attorney for the district in
9 which the action is brought . . . or by sending a copy of
10 the summons and of the complaint by registered or certified
11 mail addressed to the civil process clerk at the office of
12 the United States attorney and (B) by also sending a copy of
13 the summons and of the complaint by registered or certified
14 mail to the Attorney General of the United States at
15 Washington, District of Columbia . . .

12 In order to comply with Rule 4(i), plaintiff is directed
13 to send by certified or registered mail a copy of the summons and
14 complaint to each of the following:

15 Mark W. Everson, Commissioner
16 Internal Revenue Service
17 U.S. Department of the Treasury
18 1500 Pennsylvania Avenue, NW
19 Washington, D.C. 20220

18 McGregor W. Scott
19 United States Attorney
20 Eastern District of California
21 c/o Civil Process Clerk
22 501 I Street, Suite 10-100
23 Sacramento, CA 95814-2322

21 Alberto Gonzalez
22 Attorney General
23 U.S. Department of Justice
24 950 Pennsylvania Avenue, NW
25 Washington, D.C. 20530-0001

25 Service of process is to be completed within 120 days
26 after the filing of plaintiff's complaint, or by Wednesday,

1 February 1, 2006. Plaintiff shall file proof of service no later
2 than February 10, 2006.

3 So ordered.

4 Dated: January 23, 2006.

5 /s/ Peter A. Nowinski

6 PETER A. NOWINSKI

7 Magistrate Judge
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